

October 31, 2002

Publication 1346 Part I - File Specification Changes #2

The changes are identified by two vertical bars in the right margin (||). Deletions are identified by a hyphen followed by two vertical bars (-||).

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PATS TESTING - All of these changes have been implemented.

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Section 3      Acknowledgement File Format  
                 Subsection .02 - ACK ERR Record  
                 SEQ 0090 - Error Reject Code revised field length from 3 to 4  
                 SEQ 0100 - Field length changed from 56 to 55

Section 11     Validation - Specific Schedules and Forms  
  
                 .08 Error Reject Codes for Forms were corrected  
                 ERC 0120 (Form 982) was deleted  
                 ERC 0290 (Form 1099-G) text was corrected

Section 12     Federal/State Electronic Filing Specifications  
  
                 .05 was revised to correct State Record  
                 Changed ERC 0409 to 0419  
  
                 .08 State Only - Dummy Form 1040 Page 1 Record Layout added

Attachment 10 Maximum Number of Schedules and Forms  
  
                 Added Form 8885

## .02 Acknowledgment File Record Layouts (continued)

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "ACKRbb"
0010	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 01-96
0040	Error Form Record ID		6	AN
0050	Error Form Record Type		6	AN
0060	Error Form Page Number		5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence		7	N (0000001-000050)
0080	Error Field Sequence Number		4	N
0090	Error Reject Code		4	N (nnn) (Refer to Attachment 1)
0100	Filler		55	blank
	Record Terminus Character		1	Value "#"

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Forms (continued)

#### 6. Form 982

- 0782 o When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.
- 0783 o When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn".
- 0784 o When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.

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#### 7. Form 1099-G

- 0120 o Form 1099-G - The following fields must be significant: Payer's Name Control (SEQ 0020), Payer's Name (SEQ 0030) and Payer's Federal Identification Number (SEQ 0090).
- 0294 o Form 1099-G - Tax Year Other Than Current Year (SEQ 0190) cannot equal the current processing year.
- 0295 o Form 1099-G - Withholding (SEQ 0200) cannot be greater than ½ (50%) of the sum of unemployment compensation (SEQ 0170), State or Local Income Tax Refunds, Credits or Offsets (SEQ 0180), Taxable Grants (SEQ 0220) and Agriculture Payments (SEQ 0230).
- 0616 o When Recipient's Address Continuation (SEQ 0125) is significant, then a period (.) must be present in Recipient's State (SEQ 0140).

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**Section 12 - Federal/State Electronic Filing Specifications**

STATE ONLY - DUMMY FORM 1040 PAGE 1

U.S. Individual Income Tax Return

<u>Field Identification No.</u>	<u>Form Ref.</u>	<u>Length</u>	<u>Field Description</u>	
	Byte Count	4	0348 for Fixed; "nnnn" for variable format	
	Start of Record Sentinel	4	Value "*****"	
0000	Record ID	6	"RETbbb"	
0001	Type	6	"1040bb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Tax Period	6	Value "200212", YYYYMM	
0006	Filler	1	blank	
0007	Return Sequence Number	16	N	
0008	Declaration Control Number	14	N	
0010	Primary SSN	9	N (Your Social Security Number)	
0020	Primary Date of Death	8	NO ENTRY	
0030	Secondary SSN	9	N or blank	
0040	Secondary Date of Death	8	NO ENTRY	
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	

**Section 12 - Federal/State Electronic Filing Specifications**

STATE ONLY - DUMMY FORM 1040 PAGE 1

U.S. Individual Income Tax Return

<u>Field Identification No.</u>	<u>Form Ref.</u>	<u>Length</u>	<u>Field Description</u>
0055	Spouse's name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country	22	A, Allowable special characters is space
0070	Name Line 2	35	AN, in care of Addresses, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space
0087	State Abbreviation	2	A, (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code	12	N (left-justified)
	Record Terminus Character	1	Value "#"

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>	<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 8379	1	Form 8839	1
Form 8396	1	Form 8844	1
Form 8582	1	Form 8845	1
Form 8582-CR	1	Form 8846	1
Form 8586	1	Form 8847	1
<b>Form 8594</b>	<b>1</b>		
		Form 8853	1
Form 8606	1 per taxpayer*	Form 8859	1
Form 8609	10	Form 8861	1
Schedule A			
(Form 8609)	10	Form 8862	1
Form 8611	5	Form 8863	1
Form 8615	1	Form 8865	5
Form 8621	5		
Form 8689	1	Schedule K-1	5
Form 8697	4	(Form 8865)	
Form 8801	1	Schedule O	5
Form 8812	1	(Form 8865)	
Form 8814	10	Schedule P	5
Form 8815	1	(Form 8865)	
Form 8820	1		
Form 8824	5	Form 8866	5
Form 8826	1	<b>Form 8880</b>	<b>2</b>
Form 8828	1	<b>Form 8885</b>	<b>2</b>
Form 8829	8 ***	Form 9465	1
		Form Payment	2
Form 8830	1	ST 0001	1
Form 8834	5	ST 0002	9
Form 8835	1		

\* Maximum of two per return on a joint Return (one for each taxpayer)

\*\* Maximum of 45 (3 Rental Properties on each Schedule E)

\*\*\* One Form 8829 for each Schedule C

